



Tax Alert

SAT activates online request for excess Income Tax payments

At the start of December 2021, the Superintendency of Tax Administration -SAT- activated the ability to request online the refund or offsetting of excess annual Income Tax payments, through its online tax portal. Therefore, taxpayers can complete form SAT-2350 "Request for Excess Payments" online and attach the requested information. Such form displays the taxpayer's general information, such as their tax domicile, electronic mail address registered with the SAT, information of the legal representatives registered with the SAT, and information of the accountant registered with the SAT, among others. It is important that any updating of the information that appears on this form be done prior to making the request for the excess payment.



Furthermore, this form automatically displays the periods and amounts that have not reached the statute of limitations for which the taxpayer has excess Income Tax payments. Accordingly, the taxpayer must select the period for which they are making the request. Prior to making the request for the excess payment, it is important that taxpayers verify that the tax positions adopted in the period for which such excess payments are being requested are appropriate. This has the purpose of ensuring that when the SAT performs its audit, it will not determine that such positions are inappropriate, and thus trigger an Income Tax adjustment that could decrease or eliminate the excess payment.

Finally, taxpayers must not have any omissions in their tax obligations or pending tax oversight matters in criminal proceedings or collection and execution proceedings corresponding to the same tax and tax period. In addition, the information regarding the taxpayer's legal representatives should be updated, and such legal representatives should not have any omissions in their tax obligations, since in the event of any discrepancy, the request for excess Income Tax payments cannot be done online.

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